



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ३, अंक ८९]

मंगळवार, जुलै ११, २०१७/आषाढ २०, शके १९३९

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक २१०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 11th July 2017.

NOTIFICATION

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R.111/Taxation.-1.—In exercise of the powers conferred by sub-rule (5) of rule 96A of the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”), the Government of Maharashtra, hereby specifies the conditions and safeguards for the registered person who intends to supply goods or services for export without payment of integrated tax, for furnishing a Letter of Undertaking in place of a Bond.

1. The following registered person shall be eligible for submission of Letter of Undertaking in place of a bond,—

- (a) a status holder as specified in paragraph 5 of the Foreign Trade Policy 2015- 2020; or
- (b) who has received the due foreign inward remittances amounting to a minimum of 10% of the export turnover, which should not be less than one crore rupees, in the preceding financial year,

and he has not been prosecuted for any offence under the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) or under any of the existing laws in case where the amount of tax evaded exceeds two hundred and fifty lakh rupees.

2. The Letter of Undertaking shall be furnished in duplicate for a financial year in the annexure to FORM GST RFD -11 referred to in sub-rule (1) of rule 96A of the said rules and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorized by such working partner or Board of Directors of such company or proprietor on the letter head of the registered person.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,
Deputy Secretary to Government.

भाग चार-ब-२१०-१